

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND**

SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No.	Asst. Year	Appellant	Respondent
164/Hyd/19	2004-05	Joint Commissioner of Income Tax (OSD), International Taxation, HYDERABAD	Idea Cellular Limited, HYDERABAD [PAN: AAACB2100P]
165/Hyd/19	2005-06		

For Revenue : Shri Nilanjan Dey, DR
For Assessee : NONE

Date of Hearing : 13-11-2019
Date of Pronouncement : 13-11-2019

ORDER

PER BENCH :

These appeals filed by the Revenue are directed against the orders of the Commissioner of Income Tax(Appeals)-10, Hyderabad.

2. At the time of hearing, it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11-07-2018 and Circular No.17 of 2019 dated 8th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50 Lakhs.

3. After hearing Ld.DR and perusing the records as placed before us, we find that these appeals are covered by the aforesaid circular and therefore, not maintainable, since the tax effect in these appeals is less than Rs.50 Lakhs and apparently the cases are not covered by any of the exceptions in the circular. We therefore dismiss both the appeals on account of low tax effect. However, the Revenue is at liberty to seek recall of the order, if all or any of these cases are found to be falling within the exceptions mentioned in the circulars cited above.

4. In the result, both the appeals filed by Revenue are dismissed.

Order pronounced in the open court on 13th November, 2019

Sd/-

**(P. MADHAVI DEVI)
JUDICIAL MEMBER**

Sd/-

**(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER**

Hyderabad, Dated 13th November, 2019

Copy to :

1. The Joint Commissioner of Income Tax(OSD), International Taxation, Hyderabad.

2. Idea Cellular Limited, H.No.5-9-62, Khan Lateef Khan Estate, Fatehmaidan Road, Nampally, Hyderabad.

3. CIT (Appeals)-10, Hyderabad.

4. CIT (IT&TP)-Hyderabad.

5. D.R. ITAT, Hyderabad.

6. Guard File.